

### Class Concept

Positions at this level typically perform managerial and oversight functions over multiple audit/investigative teams, or an entire organizational unit by planning and managing a number of audits/investigations and related engagements. Positions exercise a high level of independent decision making, are responsible for cross-training and assignment of staff across heterogeneous service areas in order to effectively respond to audit/investigation needs. Responsible for providing quality professional services to auditees, providing oversight for a number of audits/investigations and related engagements, applying an understanding of the audit's/investigation's systems and procedures, and understanding the overall business operations of agencies audited/investigated. Positions at this level are able to review work (including work on highly complex issues) with the highest level of proficiency, and with the understanding that these positions are recognized for their expertise in one or more areas and are often called upon to offer solutions to meet organization-wide challenges. Positions have full responsibility for the establishment of long- and short-term goals and objectives, formulation of audit/investigative programs and policies, and the overall direction of staffing, training, and development. Position reviews and evaluates audit/investigative reports and work papers for content and accuracy for assigned jobs and takes appropriate steps to resolve audit/investigative problems brought to their attention by the staff or identified during the review process. Position must be involved in considerable research and consultation with state and federal agencies and other authoritative sources (GASB, FASB, AICPA, OMB, GAO, etc.) in order to keep abreast of current developments that may affect audits/investigations and interpreting the various fiscal rules, regulations, and policies and is responsible for identifying when exceptions to these principles and noncompliance with these laws are evidenced.

Positions at this level perform the full breadth of managerial responsibilities for all types and complexities of audits/investigations in state government. Employees work under the general supervision of an Assistant State Audit Director with substantial independence within the guidelines of state laws, regulations and policies while monitoring budgets for all assigned audits/investigations within area of responsibility. They are expected to prepare new audit/investigative procedures, instructions, and guidelines to be used by the audit staff. They plan, coordinate, supervise and evaluate the work of Assistant State Audit Supervisors and are the primary source of contact for technical issues Assistant State Audit Supervisors may encounter. Positions are also responsible for conducting interviews and selection of staff, engaging Supervisors in skills development planning, delegation of assignments, coaching, training, counseling, performance evaluation, and taking appropriate corrective and disciplinary action, if necessary.

### Recruitment Standards

#### Knowledge, Skills, and Abilities

- Demonstrates extensive knowledge of professional standards, techniques, practices, procedures of local, state, and federal regulations, and statutes governing area of work.
- Ability to update information technology to facilitate program goals.
- Demonstrates extensive knowledge of supervisory practices and skill in supervising others and extensive knowledge of strategic planning.
- Ability to direct management of program and staff resources effectively to meet operational goals and objectives and provide employee training and growth opportunities considering staff capabilities.
- Reviews and approves complex documents and reports and identifies and addresses monitoring and performance issues for program or area of responsibility.
- Ability to manage complex situations, both audit/investigative and internal, and make and implement recommendations for modifications to program policy and procedures.
- Demonstrates capacity to consider cost/benefits for organization as well as short- and long-term impact of decisions.
- Ability to lead development and implementation of vision and mission statements and office-wide goals and objectives, and effectively monitor and adjust plans as needed.

Note: This is a generalized representation of positions in this class and is not intended to identify essential functions per ADA.

- Ability to effectively communicate with internal and external parties (orally or in writing) to convey complex fiscal/programmatic/operational information while interpreting rules and regulations.
- Ability to serve as technical resource and develop and maintain professional working relationships internally and externally.
- Ability to facilitate enhancement of employee development by providing guidance and feedback across audit teams, and influencing motivation, performance, and awareness of areas for improvement and development.
- Ability to treat team members with respect in a cooperative manner, and not introduce negativity into the work environment.

Minimum Education and Experience

For All Divisions

The Assistant State Audit Manager position requires a Certified Public Accountant license issued by the State of North Carolina.

Financial and Investigative

Bachelor's degree with 24 semester hours in accounting from an appropriately accredited institution and 5 years of experience in auditing/accounting, three of which must have been functioning as an audit lead or supervisor; or an equivalent combination of education and experience.

Performance

Bachelor's degree with 12 semester hours in accounting from an appropriately accredited institution and 5 years of experience in auditing/accounting or program evaluation, three of which must have been functioning as an audit lead or supervisor; or an equivalent combination of education and experience.